

Panaji, 28th June, 2002 (Ashada 7, 1924)

SERIES II No. 13

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

##### Notification

No. 5/18/2002-Fin(R&C)(2)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts sales of Liquified Petroleum Gas(LPG) for non domestic use from payment of sales tax under the said Act to the extent it exceeds eight paise in a rupee.

This Notification shall come into force with effect from 1st July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

##### Notification

No. 5/18/2002-Fin(R&C)(5)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of 'bullion and specie' from payment of sales tax under the said Act, to the extent it exceeds half paisa in a rupee.

This Notification shall come into force with effect from 1st July, 2002.

NOTE:- Expression 'bullion' means gold and silver of fineness of not less than 50%.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

##### Notification

No. 5/18/2002-Fin(R&C)(6)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts cooked food and non-alcoholic beverages supplied by caterers (other than hotelier) for marriage parties, etc., from payment of sales tax under the said Act to the extent it exceeds two paise in a rupee.

This Notification shall come into force with effect from 1st July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

##### Notification

No. 5/18/2002-Fin(R&C)(7)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the "said Act"),

the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Goa, in respect of sales effected by him in the course of inter-state trade or commerce from any such place of business of "Automatic Teller Machine" shall be calculated @ 1% of his turnover, as I.T. product, in so far as the turnover or any part thereof relates to such sale subject to fulfilment of the requirement laid down in sub-section (4) of section 8 of the said Act.

This Notification shall come into force with effect from 1st July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

#### Notification

No. 5/18/2002-Fin(R&C)(9)

In exercise of the powers conferred by sub-section (1) of section 10 A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of motor vehicles to the members of armed forces, stationed in Goa from payment of the sales tax under the said Act to the extent it exceeds 2 paise in a rupee, subject to the following conditions.

- (1) The sales shall be for members of armed forces stationed in Goa against authentic sale bills, which should carry serial No. and date;
- (2) The identification No. or designation of the purchaser should be specifically mentioned in the sales invoices/bills;
- (3) Sales tax at concessional rate should be separately charged in the invoice/bill;
- (4) The seller should give monthly account of sales effected at concessional rate under this notification to the Commissioner of Sales Tax, Vikrikar Bhavan, Panaji, by 10th of the month following the month to which the sales relate.
- (5) Every sale should be supported by a Certificate in the form appended herebelow to be issued by the Commanding Officer-In-Charge or any other Officer authorized by him.
- (6) The vehicle purchased should not be transferred within a period of 15 months of the date of purchase.

#### FORM

(See Notification No..... dated ..... issued u/s 10A (1) of the Goa Sales Tax Act, 1964).

This is to certify that Shri .....  
(Name) .....(rank) who intends to purchase a motor vehicle from M/s .....(Name of the dealer), .....(place) is presently stationed in the State of Goa w.e.f. ....

Certified further that the said Shri ..... has not purchased a motor vehicle during the period of last 15 months, availing the benefit of concessional rate of tax.

Place:

Date:

Office Seal

Signature:  
Name & Designation:

This Notification shall come into force w.e.f. 1st July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

#### Notification

No. 5/18/2002-Fin(R&C)(11)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby specifies that, a tax shall be levied and collected under the said Act on entry of goods specified in column (2) of the Table below, into every local area, for consumption, use or sale therein, at the rates specified in the corresponding entries in column (3) of said Table.

TABLE

Sr. No.	Description of goods	Rate of tax
(1)	(2)	(3)
1.	Spirit, alcohol, malt, hops, essences and additives required in manufacturing of IMFL, beer, wine, etc.	5%
2.	Corrugated board boxes, cardboard boxes, paper boxes, folding cartons	4%

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

**Notification**

No. 5/18/2002-Fin(R&C)(14)

In exercise of the powers conferred by sub-section (1) of section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), and in supersession of the Government Notification No.5/7/2000-Fin(R&C)(8) dated 14-11-2000, published in the Official Gazette, Extraordinary No. 3, Series II No. 32, dated 14-11-2000, the Government of Goa, being of the opinion that it is necessary in the public interest so to do, hereby exempts the tax payable under the said Act on the entry of raw materials into a local area for use in the manufacture of intermediate or finished products by the Small Scale Industrial Units holding Permanent Registration Certificate issued by the Directorate of Industries and Mines, Government of Goa, having annual gross turnover of sales during the previous year below Rs. 20 crores other than ferro alloys, steel melting and chemical units:

Provided that the Small Scale Industry which has obtained Provisional Registration and which is in process of obtaining Permanent Registration Certificate shall also be entitled for the benefit of exemption under this Notification subject to production of Permanent Registration Certificate within two years from the date of provisional registration.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

**Notification**

No. 5/18/2002-Fin(R&C)(16)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter called the "said Act"), the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts accommodation provided for commercial purposes in any hotel from payment of luxury tax under section 5B of the said Act to the extent it exceeds normal rate of tax for the accommodation provided for residential purposes in such hotel.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.